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*Attorneys for PricewaterhouseCoopers AG, Zurich,
as Bankruptcy Liquidator of
Lehman Brothers Finance AG, in Liquidation,
a/k/a Lehman Brothers Finance SA, in Liquidation*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	: Chapter 15
LEHMAN BROTHERS FINANCE AG, IN LIQUIDATION, a/k/a LEHMAN BROTHERS FINANCE SA, IN LIQUIDATION,	: Case No. 09-10583 (JMP)
Debtor in a Foreign Proceeding.	: : : : ----- X -----
In re:	: Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: Case No. 08-13555 (JMP)
Debtors.	: (Jointly Administered) : ----- X -----

**NOTICE OF FILING OF REDACTED SEPTEMBER 30, 2008 ORDER
ISSUED BY THE SWISS FEDERAL BANKING COMMISSION
WITH RESPECT TO LEHMAN BROTHERS FINANCE AG
A/K/A LEHMAN BROTHERS FINANCE SA**

PLEASE TAKE NOTICE that Lehman Brothers Holdings Inc. (“LBHI”) and LB 745 LLC (together with LBHI, the “Debtors”) filed petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) with the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”) on September 15, 2008, and September 16, 2008, respectively.

PLEASE TAKE FURTHER NOTICE that on September 30, 2008, the Swiss Federal Banking Commission¹ entered an Order appointing PricewaterhouseCoopers AG, Zurich (“PwC”) as the Observer of Lehman Brothers Finance AG a/k/a Lehman Brothers Finance SA.

PLEASE TAKE FURTHER NOTICE that, pursuant to an order issued by the Swiss Federal Banking Commission on December 19, 2008, a bankruptcy liquidation with respect to Lehman Brothers Finance AG, in Liquidation, also known as Lehman Brothers Finance SA, in Liquidation, a Swiss corporation (“LBF”), was commenced in Switzerland (the “Swiss Bankruptcy”), and PwC was appointed as the Bankruptcy Liquidator of LBF.

PLEASE TAKE FURTHER NOTICE that on February 10, 2009, PwC, in its capacity as duly appointed Bankruptcy Liquidator and putative foreign representative of LBF, filed a Chapter 15 Petition seeking the recognition of the Swiss Bankruptcy as a “foreign main proceeding” under chapter 15 of the Bankruptcy Code and of PwC as the foreign representative of LBF, and granting related relief in aid of the Swiss Bankruptcy, and that a Motion seeking the dismissal of the Chapter 11 Case regarding LBF was filed in the above-captioned chapter 11 cases.

PLEASE TAKE FURTHER NOTICE that the following document related to the Chapter 15 Petition is attached hereto:

- Exhibit A: Redacted September 30, 2008 Order issued by the Swiss Federal Banking Commission, with an unofficial translation thereof.

The attached September 30, 2008 Ordered has been redacted, as required by Swiss Law, to keep findings with respect to parties other than LBF confidential.

¹ Effective January 1, 2009, the Swiss Federal Banking Commission and other regulatory bodies were merged into the Swiss Financial Market Supervisory Authority (“FINMA”), which is now responsible for supervising the Swiss Bankruptcy.

PLEASE TAKE FURTHER NOTICE that a copy of the Chapter 15 Petition and as well further information relating to the Swiss Bankruptcy and the chapter 15 case of LBF may be obtained from the undersigned counsel to PwC.

Dated: New York, New York
March 10, 2009

GIBSON, DUNN & CRUTCHER LLP

/s/ Michael A. Rosenthal

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